

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

DYSON TECHNOLOGY LIMITED and)	
DYSON, INC.,)	
)	
Plaintiffs,)	
v.)	C.A. No. 05-434-GMS
)	
MAYTAG CORPORATION,)	REDACTED –
)	PUBLIC VERSION
Defendant.)	

**PLAINTIFFS' REPLY BRIEF IN SUPPORT OF MOTION *IN LIMINE* NO.2
TO EXCLUDE MAYTAG'S INFLAMMATORY ACCUSATIONS
REGARDING DYSON INC.'S TRANSFER PRICING
AGREEMENT AND RELATED EVIDENCE**

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Dated: April 26, 2007

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

A. The Court Should Exclude the TPA Accusations

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] See 26 C.F.R. § 1.482-5(b) (transfer pricing regulation setting forth “comparable profits method” which is “based on the amount of operating profit that the tested party would have earned on related party transactions if [it were] . . . uncontrolled”). Maytag’s arguments are designed to mislead the jury, are unfairly prejudicial and should be excluded.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

B. James Dyson’s Personal Wealth and Corporate Control Is Inadmissible

[REDACTED]

¹ Maytag’s reliance on *Banjo Buddies v. Renosky*, 399 F.3d 168 (3d Cir. 2005) and *Dorr-Oliver, Inc. v. Fluid*, 914 F. Supp. 210 (N.D. Ill. 1995) is misplaced, as neither of those cases purport to address transfer prices. See Plaintiffs’ Answering Brief in Opposition to Defendant’s Motion in *Limine* to Bar Evidence From Dyson’s Expert Witness Laura Stamm, at pp. 4-5 (D.I. 337).

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] This meager

theory of relevance, even if credited, cannot overcome the evidence's unfair prejudice.

That evidence of personal wealth and compensation is routinely excluded as unduly prejudicial is black letter law. *See* Dyson Opening Br. 3-4. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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CERTIFICATE OF SERVICE

I, Monté T. Squire, hereby certify that on May 2, 2007, I caused to be electronically filed a true and correct copy of the foregoing document with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

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